

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

AUDIT OFFICE



PLUMAS – SIERRA COUNTY FAIR ASSOCIATION
PLUMAS - SIERRA COUNTY FAIR
QUINCY, CALIFORNIA

MANAGEMENT REPORT #08-086

FISCAL YEAR ENDED JUNE 30, 2008

PLUMAS – SIERRA COUNTY ASSOCIATION
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MANAGEMENT REPORT
FISCAL YEAR ENDED JUNE 30, 2008

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MANAGEMENT REPORT NUMBER
#08-086

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CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

A. G. Kawamura, Secretary

County of Plumas – Sierra
Board of Supervisors
Plumas – Sierra County Fair
204 Fairgrounds Road
Quincy, California 95971

Pursuant to Food and Agriculture Code Section 4505, every county that conducts a fair for which any apportionment is sought, shall file a detailed statement of its operations in the previous fiscal year with the California Department of Food and Agriculture (CDFA) within ninety days of the end of the fiscal year. The Department of Fairs and Expositions has set the reporting standard to be no later than March 1st of the following year for entities that operate on a calendar year basis and on or before September 1st in each year for entities that operate on a fiscal year ending on June 30th. Because the Plumas-Sierra County Fair is considered an entity of the county which operates on a fiscal year, it is required to file a detailed statement of operations in the previous fiscal year on or before the 1st day of September in each year. The content and form of the statement shall be prescribed by the department, more specifically the Division of Fairs and Expositions (F&E).

Our office was engaged to conduct a compliance evaluation of the Plumas – Sierra County Fair, Quincy California, for the fiscal years ended June 30, 2007 and June 30, 2008, to ensure compliance with F&E reporting requirements. We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion. Accordingly, we do not express any such opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. In planning and performing our evaluation of the Fair, we considered its internal control structure in order to identify areas that could negatively impact the Fair's ability to adhere to State regulations and adequately report its operations to the State, not to provide assurance on the Fair's internal control structure. We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

In addition, this Management Report includes: (1) matters other than those related to the internal control structure which came to our attention that could, in our judgment, either individually or in the aggregate, have a significant effect on the entity's financial reporting



process (e.g., accounting errors, significant audit adjustments, etc.), and (2) areas of non-compliance by the Plumas - Sierra County Fair with respect to State laws and regulations, with the Accounting Procedures Manual, and with established policies and procedures.

In accordance with Government Code Section 13402, Fair managers and Board of Directors are responsible for the establishment and maintenance of a system or systems of internal accounting and administrative control within their agencies. This responsibility includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions.

Due to the small size of the Plumas – Sierra County Fair's office staff, it is not practical to have the degree of segregation of duties possible in a larger organization. Therefore, the Board of Directors must consider this when determining the extent that the Board becomes involved in operations to adequately safeguard the Plumas – Sierra County Fair's assets. The system of internal control should provide the Board of Supervisors and management reasonable, but not absolute, assurance that: (1) only authorized transactions are executed; (2) transactions are properly recorded in the accounting records; and (3) material errors and irregularities that may occur, will be detected by the Plumas – Sierra County Fair in a timely manner during the normal course of operations. In this regard, it is particularly important that the Board review and approve significant transactions and critically review monthly financial information. The Plumas – Sierra County Fair's minimum staffing was one factor considered in determining the nature, timing, and extent of the tests to be performed on the Plumas – Sierra County Fair's accounting procedures, records, and substantiating documents.

During our evaluation of the internal control structure of the Plumas – Sierra County Fair and compliance with state laws and regulations, we identified seven areas with reportable conditions that are considered weaknesses in the Fair's operations: Statement of Operations, accounting for fixed assets, tracking state funds, cash accounts, cash receipts, admissions revenue, and concession revenue. We have provided twenty-two recommendations to improve the operations of the Fair. The Fair must respond in writing on how these recommendations will be implemented.

REPORTABLE CONDITIONS

STATEMENT OF OPERATIONS

An examination of the Fair's Statement of Operations (STOP) submitted to the Division of Fairs and Expositions (F&E) revealed the following internal control weaknesses:

- a. The Fair has missed the filing deadline for its STOP for the past three years. Because the Plumas-Sierra County Fair is an entity of the county which operates on a fiscal year ending on June 30, it is required to file a detailed statement of its operations for the fiscal year then ended, on or before the 1st day of September of that same year. Food and Agriculture Code Section 4505 requires a STOP to be submitted on a timely basis as a condition of receiving an apportionment. As of the end of fieldwork date, the Fair did not have an approved STOP on file with F&E for its 2007/2008 fiscal year. The draft STOP that had been submitted was rejected.
- b. The Fair's Statements of Operations for fiscal year 2006/2007 and fiscal year 2007/2008 both showed significant clerical inaccuracies. Amounts reported on schedules did not agree to amounts reported on the statements of income or financial condition. The Fair appears to have a deficient system for translating the account balances it reports to the County into the appropriate structure for reporting to the State. As noted above, the Fair's 2007/2008 draft was not approved, which was due, in large part, to the pervasiveness of these clerical errors.
- c. The Fair has not reported its revenues with consistent classifications, changing the reporting accounts from one year to the next. Such inconsistency hinders tracking and budget forecasting and provides no accounting transparency for the Fair's operations.

Recommendations

1. *The Fair should make it a priority to prepare and submit its FY 2007/2008 to F&E as soon as reasonably possible. In the future, the Fair should comply with Food and Agriculture Code Section 4505 by preparing a STOP at the end of each fiscal year and submitting it to Fairs and Expositions on or before the first day of September of that year.*
2. *The Fair should devise a system that adequately accounts for all the components of its operations that must be reported to the State. The STOP should be reviewed and approved, and errors should be identified and resolved before the STOP is submitted to F&E for the final approval process.*
3. *As the Fair goes forward, it should report its revenues consistently, classifying its revenues to the appropriate account and maintaining continuity in the reporting of financial information, more specifically revenue, year after year.*

ACCOUNTING FOR FIXED ASSETS

A detailed examination of the Fair's fixed asset records identified the following internal control weaknesses:

- a. The Fair has incomplete records for its fixed assets. The Fair was unable to provide a current property ledger, and the Fair's records do not agree with county records for the fixed assets the Fair owns. Neither the Fair's property ledger nor the amount that county records show as the Fair's fixed assets agrees with the amounts that the Fair reported on its STOP for fiscal years 2006/2007 or 2007/2008.
- b. Although the Fair was able to provide documentation for the projects that were completed during fiscal year 2006/2007, there was no reconciliation as to the total project costs. It was unclear whether the full amounts for the projects were appropriately capitalized during the year and reported on the Fair's STOP.
- c. The Fair did not adequately maintain information for projects that were funded by the State of California. California Government Code Section 25902 requires all fairs receiving state funds used to acquire or improve real property, to account for these funds separately, since a portion of these funds would be returned to the State if the fairgrounds were sold. Since both F&E and the California Construction Authority (CCA) are extensions of the State, the funds allocated by them should be tracked and monitored by the Fair. The Fair should keep accurate and detailed records of all real property purchases and/or improvements that are funded by the State. The records should identify cost and descriptions of any purchases or improvements that are made by the Fair. This was a prior year audit finding.
- d. The Fair did not adequately report its fixed assets on its STOP for fiscal year 2006/2007 or 2007/2008. The values for buildings and improvements, and equipment are all reported as one lump sum under "leasehold improvements."
- e. The Fair has not maintained a non-monetary property listing to document what assets currently reside on the fairgrounds. F&E recommends fairs perform an inventory at least once every three years and maintain a listing of all property, including moveable items that may not meet the capitalization criteria. Any missing assets should be noted and researched to determine the cause of the disappearance. This was a prior year audit finding.
- f. The Fair did not identify all moveable items with a permanent stamp or property identification tag. Permanently affixing the Fair's logo on moveable items helps discourage loss or theft. This was a prior year finding.

Recommendations

4. *The Fair should make it a priority to update its accounting records for fixed assets. Specifically, the Fair needs to have a complete and current property ledger, which appropriately agrees to county records. Additionally, as the Fair updates its property ledger for projects that close during the year, it should ensure that all amounts related to a project are accurately recorded and reported to the county, so both sets of records can be updated and will continue to agree.*

5. *The Fair should comply with Government Code Section 25902 and design a system that monitors and tracks all current year and prior year funds that are received from F&E and CCA and spent on improvements to the fairgrounds. The system should allow the Fair to easily identify the amount of State funds that are used for property acquisitions or construction projects throughout these years. The Fair should ensure that their records have adequate descriptions and cost information for all items that are purchased or constructed.*
6. *The Fair should report its fixed assets appropriately on the STOP. Amounts for improvements made to buildings and the fairgrounds and equipment should be reported as such rather than lumped together in the leasehold improvements account.*
7. *The Fair should perform a physical inventory at least once every three years and document all items, including those that are not capitalized, on a property ledger. This will help account for and control assets located on the fairgrounds.*
8. *All movable property or equipment should be permanently stamped, tagged or marked so it may be readily identified as belonging to the Fair. Choice of method depends on the character and volume of the asset*

TRACKING OF STATE FUNDS

The Fair reported a State base allocation of \$250,000 on its 2007/2008 STOP; however, the allocation for 2007/2008 was only \$150,000. The \$250,000 reported included amounts that had been previously recorded on the 2006/2007 STOP. As a result, the Fair's net income reported for fiscal year 2007/2008 was potentially overstated due to the error.

Additionally, tracking of expenditures paid using state funding did not occur. The Fair is required to track funds it receives in excess of its base allocation, such as Flex funding, and the amounts it spends from these funds during the year for general operating purposes; funds that are not spent in the year acquired are supposed to be reflected as deferred revenue at fiscal year-end. There is a specific schedule on the STOP for reporting the related expenditures to the State, Schedule 8B, but the Fair did not complete this form for either fiscal year 2006/2007 or fiscal year 2007/2008. This is a prior year finding.

Recommendations

9. *The Fair should endeavor to maintain proper accountability for the amounts it both receives and spends from state funding. Recognition and tracking of receipt of base allocation should be appropriately performed to avoid any potential misstatement.*
10. *Amounts received for Flex funding should be adequately tracked and reflected as revenue in the same year the expenses are incurred. Until the Flex funds are spent, they should be accounted for as deferred revenue.*

CASH ACCOUNTS

An examination of the Fair's Cash accounts revealed the following internal control weakness that exposes the Fair to loss:

- a. The Fair did not perform proper bank reconciliations during fiscal year 2006/2007 or fiscal year 2007/2008. According to the Accounting Procedures Manual (APM), all bank accounts should be reconciled within ten days of receiving the related bank statement. Furthermore, those reconciliations should be reviewed, dated, and signed by the Fair CEO or other appropriate authority to ensure a sufficient review has taken place. This was a prior year finding.
- b. The Fair had cash accounts with balances at fiscal year-end for both 2006/2007 and 2007/2008 that it did not report on its STOP. The Fair did report \$1,025 in its Premium Account for year-end June 30, 2008; however, it had no checklist to support the amount reported as outstanding checks on the account. Additionally, the amount reported by the County Treasurer's office for Cash in County Treasury, at year-end June 30, 2008, did not agree to the amount the Fair reported on its 2007/2008 STOP.
- c. Checks signed in blank were discovered in the former CEO's file cabinet. The checks were from the Premium account mentioned above. Per APM Section I, 2.81, under no circumstances should the Fair issue a blank, signed check.
- d. The Fair did not have current signature cards, and the individuals listed with signing authority on the bank accounts outside the county treasury were employees who no longer worked for the Fair.

Recommendations

- 11. The Fair should improve internal controls over cash by ensuring bank reconciliations are performed each month and within ten days of receiving the related bank account statement. Furthermore the preparer should sign and date the completed bank reconciliations, and the Fair's CEO or another appropriate authority should review the reconciliations for correctness.*
- 12. The Fair should ensure that it tracks and reports all of its cash accounts to both the County and State. Additionally, the Fair should ensure it has adequate support for all amounts, including a list of the checks that are still outstanding on the account.*
- 13. The Fair should comply with APM Section I, 2.81 and refrain from signing checks in blank under any circumstances.*
- 14. The Fair should update its signature cards, removing the signing authority from employees who are no longer in the service of the Fair.*

CASH RECEIPTS

A review of the Fair's system of receipting cash during the two-year fiscal period of July 1, 2006 through June 30, 2008 revealed the following deficiencies:

- a. There were instances during the period where cash receipts did not agree to the amounts that were deposited by a minor amount. No documentation was provided to explain the minor shortages. Additionally, there were instances where the amounts recorded on the receipts for cash and checks did not match the compositions that were ultimately deposited, indicating that checks were likely cashed from the money that was received. APM, Section I, 2.331 prohibits the use of receipts to cash checks, due to potential for abuse of the system. Although this is specifically a State requirement, the practice of cashing checks opens the Fair up to loss and further obscures a proper audit trail for its cash receipts.
- b. During the period, there were multiple voids of cash receipts and no apparent review of the records to determine why the voids were necessary. In some instances the voids related to cash receipts that appeared to be duplicates of previously written receipts, indicating that receipt preparation may have occurred in a haphazard manner.
- c. Deposit records during August 2006 were not sufficient enough to provide proper accountability for the Fair's cash receipts for the period. During August 2006, the Fair used at least three different cash receipt books but failed to record the receipt numbers on any of the deposit permits. As a result, it could not be determined whether the entire amounts that were received by the Fair during that period were subsequently deposited.
- d. The Fair opened itself up to loss by stapling checks for cleaning deposits to the interim renters' contracts and not depositing the amounts when received. Additionally, because the Fair's process was not to deposit these checks, no receipt was prepared to account for them, nor was any liability established to track the amounts. During fieldwork, checks were discovered that were still stapled to the contracts and had been outstanding for approximately a year.

Recommendations

- 15. The Fair should improve internal controls over cash receipts by ensuring a review of monthly cash receipts and reconciliation to the deposits occurs in a timely manner. Shortages and voids should be researched, and the explanations should be documented. The Fair should devise a system of preparing receipts that ensures duplication and void of cash receipts can be minimized in the future.*
- 16. To maintain proper accountability and safeguarding of its assets, the Fair should refrain from cashing checks out of its cash receipts.*
- 17. The Fair's deposit records should include an adequate tracking of the related cash receipts. This will ensure the proper documentation showing that all amounts the Fair has received have been appropriately deposited.*
- 18. The Fair should issue cash receipts and appropriately deposit all cash it receives, including amounts for interim rental cleaning deposits. Furthermore, a liability account to track the cleaning deposits should be established in the future.*

ADMISSIONS REVENUE

The Fair did not maintain adequate records for its admissions revenues. The Fair could not provide ticket manifests for the 2006 or the 2007 fairs, and, therefore, the number and types of each ticket purchased and sold could not be determined. Although individual daily ticket seller's reports were maintained, without beginning and ending ticket inventories, reported revenue could not be reconciled with remaining tickets to determine whether all amounts earned by the Fair were collected. This was prior year finding.

Additionally, the Fair used single-color generic tickets for its 2006 fair admissions, and then subsequently used the same generic ticket for grandstands admissions and free admissions on different days of the Fair during 2007. For 2007, free admissions were not labeled as such. According to APM Section II, 1.31, the Fair should prohibit the use of generic tickets because it creates an opportunity for theft. The Fair should also refrain from using the same color ticket for different types of admissions, and, as per the APM, the word "Free" should appear prominently on any admission ticket provided free of charge.

Recommendations

19. The Fair should improve its internal controls over admission revenue by ensuring all source documents such as ticket manifests and remaining ticket inventories are retained for audit purposes.

20. The Fair should discontinue use of generic tickets, and should ensure that "free admission" appears on the face of any admissions provided free of charge.

CONCESSIONS REVENUE

The Fair may have multiple, conflicting contracts with its alcohol concessionaire. The Fair had a long-term contract that spanned a ten-year period from January 2004 through December 2013, but negotiated a contract in 2006 for different terms. It was unclear as to whether the 2006 contract was intended to be an amendment of the terms of the original contract or a replacement for the original contract. In 2007, it appears that amounts remitted by the concessionaire adhered to the terms of the 2006 contract.

Furthermore, the Fair exposed itself to loss by not obtaining the supporting keg reports to verify its revenues due from its fairtime alcohol concessionaire. Per APM, Section II, 2.23, "the Fair must be vigilant to make sure all revenue is reported," especially when the revenues due are based on a percentage of sales. The Fair should maintain keg reports, as well as settlement sheets and z-tape records, for all of its concessionaires, including its alcohol concessionaires. At a minimum, the Fair should ensure it performs and documents the verification of the amounts reported.

Recommendations

21. The Fair should refrain from creating contracts with conflicting terms. Should the Fair need to update the terms of a contract, an amendment to the original contract should be implemented.

22.The Fair should ensure it is reviewing and properly documenting the support for the amounts reported by all its concessionaires, including its alcohol concessionaires. This ensures that the Fair is receiving all amounts it is due and maintains the proper level of documentation required for substantiation of revenue the Fair has reported.

COUNTY FAIR ASSOCIATION’S RESPONSE



Plumas-Sierra County Fair

204 FAIRGROUNDS ROAD QUINCY, CA 95971-9462

(530) 283-6272 FAX (530) 283-6431 <http://www.plumas-sierracountyfair.net>

Plumas-Sierra County Fair Audit Responses 2009

Items Addressed:

I. Statement of Operations (STOP)

Initial Responsibility:

- Make September 1 deadline
- Develop system that takes into account all components of operations for reporting to the State
- Report revenues with consistent State classifications

Audit Finding:

- Fair has missed September 1 deadline for the past three years.
- Significant clerical inaccuracies for F&E 06/07 and STOP 07/08
- Inaccurate amounts reported on STOP and not supported by accounting records.

Corrective Action:

- 07/08 STOP accounts have been analyzed and clerical mistakes identified.
- Accounts have been organized into two updated databases

Sustaining Policy:

- A separate Access database account has been created for "clean" tracking of both State expenditures and revenues for current fiscal year.

II. Tracking of State Funds

Initial Responsibility:

- Yearly tracking of State expenditures

Audit Finding:

- Tracking has not occurred in prior years at the Fair. Funds were not in appropriate accounts at the end of the year (ex: deferred revenue), or were the wrong amounts.

Corrective Action:

- Bank accounts have been compared to County reports. Missing data or incorrect data have been corrected on 07/08 STOP (new version).
- Bank statements were cross-referenced and balanced with in house account tracking.

Sustaining Policy:

- An Access database for tracking State funds was created
- A **monthly** reporting policy with County Auditor, including a balance of all accounts with statements was initialized.
- Unique invoice numbers are now associated with accounts receivable (contracts) which will aide in both County and in-house Fair tracking.

III. Fixed Assets

Initial Responsibility:

- Tracking of and depreciation of all Fair fixed assets.

Audit Finding:

- Fixed asset records did not agree between County, State and Fairgrounds.
- No current property ledger in place at Fair.
- No reporting of fixed assets on previous STOP report
- No identification with permanent stamp or property id tag by Fair.

Corrective Action:

- A current property ledger was created and amended reports of acquisitions and/or dispositions of fixed assets will be sent to the County Auditors.
- Fair property is currently being tagged with id numbers.

Sustaining Policy:

- An Access database was created to track assets; purchases (supplies or repairs etc.) and depreciation values with categories created from the State STOP report. Policy implementation was created to ensure database is updated on a **weekly** time period from Maintenance purchase logs.

IV. Cash Accounts

Initial Responsibility:

- Report all cash balances
- Ensure proper bank reconciliation between years.

Audit Finding:

- Accounts were not reported to STOP for both 06/07 and 07/08 years.
- Proper bank reconciliations were not conducted for above years.
- Signed blank checks were found in file cabinet.

Corrective Action:

- All three banking accounts have been assessed and reconciled with bank statements.
- Signed blank checks were destroyed.

Sustaining Policy:

- Monthly** bank account reconciliation reports are copied and filed with County Auditors Declaration of Cash report as well as keeping an in-house copy.

V. Cash Receipts

Initial Responsibility:

- Accurately track cash amounts
- Accurately record cash amounts
- Accurately report cash amounts
- Track credit card payments

Audit Finding:

- Receipted amounts and/or dates for cash did not match deposits.
- Cash receipts showed voids without explanation
- Cash deposits were not always recorded
- Credit card payments were not tracked in logbook

Corrective Action:

- Receipted amounts are logged within three different tracking systems: hard copy receipt, Access deposit database, and Auditors monthly Declaration of Cash report
- Voids are explained and "deposited" along with other amounts on Deposit Permit forms
- Credit card slips are logged and kept in own log book.

Sustaining Policy:

-All deposits whether cash, check or credit are logged into in-house Access database, hard copies kept, and further carried over onto Auditors copy of the monthly Declaration of Cash report.

VI. Admissions

Initial Responsibility:

-Track ticket admissions

Audit Finding:

-No documentation for tickets used
-Same ticket colors being reused in consecutive years

Corrective Action:

-Cross referencing of ticket stubs and admissions report has been initialized.
-A ticket manifest will be obtained from vendor
-Electronic ticketing is being researched with potential tracking by outside medium such as website: Brownpapertickets.com Tickets can also be created with each event heading and date for easy tracking.

Sustaining Policy:

-In lieu of electronic ticketing, a rotating ticket color scheme will be implemented

VII. Commercial Space

Initial Responsibility:

-Logical sequence tracking of vendor contracts

Audit Finding:

-No tracking log for vendor contracts, and not in logical sequence.
-Amounts for commercial space likely mis-classified into a different revenue account.

Corrective Action:

-Log sheets are maintained for all contracts
-Unique vendor contract numbers established
-Deposits are closely monitored for correct account classification

Sustaining Policy:

-Maintenance of log sheets
-Double checking of deposit sheets for appropriate account usage

VIII. Concessions Revenue

Initial Responsibility:

-Maintaining of Carnival settlement sheets
-Tracking of Deferred Revenue

Audit Finding:

-Incorrect dates on settlement sheets
-No tracking of amounts in Fair Deferred Revenue accounts
-Contract numbers varied and were not consecutive
-No keg reports to support the amount of beer sales

Corrective Action:

-Keg reports are verified with beer vendor, to provide documentation on number of kegs tapped or returned.
-Creation of Access database for deposits with Deferred Revenue check box

Sustaining Policy:

- Double tracking system of service contracts: hardcopy and computer database.
- Long-term tracking of Deferred Revenue account deposits within computer system.

IX. Interim Revenue

Initial Responsibility:

- Issue and track contracts logically

Audit Finding:

- Contracts were not issued in a logical sequence
- No logs to track the amounts reported for revenue
- Receipt numbers not tracked to ensure all payments received.
- In-Kind contracts did not specify what Fair would receive under contract

Corrective Action:

- Contracts are now issued with unique contract number that is logged in-house.

Sustaining Policy:

- In-Kind policy and document established with standard rating guide.

X. Guaranteed Deposits

Initial Responsibility:

- Accurate tracking of deposits and contracts.

Audit Finding:

- Fair stapled checks for cleaning deposits to interim renter's contract rather than depositing received checks

Corrective Action:

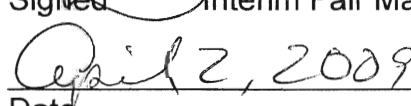
- Deposits are tracked in both written receipt form and in-house tracking log with hardcopy of contract/deposit kept in filing.

Sustaining Policy:


- All deposits are deposited through County Auditor's office.



Signed Interim Fair Manager



Date



Signed Fair Board President



Date

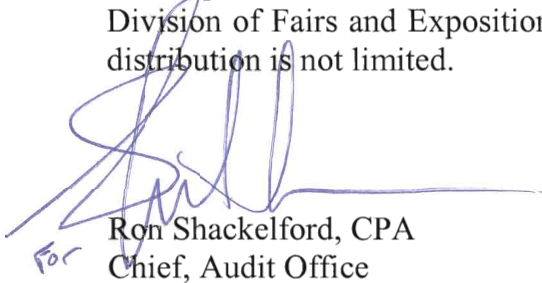
C DFA EVALUATION OF RESPONSE

A draft copy of this report was forwarded to the management of the Plumas – Sierra County Fair Association, Plumas – Sierra County Fair, for its review and response. We have reviewed the response and it adequately addresses the findings contained in this report.

DISPOSITION OF AUDIT RESULTS

The findings in this management report are based on fieldwork that my staff performed between September 29, 2008 and October 10, 2008. My staff met with management on October 10, 2008 to discuss the findings and recommendations, as well as other issues.

This report is intended for the information of the Board of Directors, management, and the Division of Fairs and Expositions. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in blue ink, appearing to read "Ron Shackelford", is written over the printed name and title. To the left of the signature, the word "for" is handwritten in blue ink.

Ron Shackelford, CPA
Chief, Audit Office

October 10, 2008

REPORT DISTRIBUTION

<u>Number</u>	<u>Recipient</u>
1	County of Plumas – Sierra Board of Supervisors
1	Chief Executive Officer, Plumas – Sierra County Fair
1	Director, Division of Fairs and Expositions
1	Chief Counsel, CDFA Legal Office
1	Chief, CDFA Audit Office